Docket No.: CELL-113

DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that:

My residence, mailing address and citizenship are as stated below next to my name,

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter claimed and for which a patent is sought on the invention entitled

which a pate	ent is sought on	the invention entit	led	
		TAPE BRE	EAKING DEVICE	
the specifica	tion of which			
⊭ I: a	nternational Apapplicable), or	June 17, 2004 as pplication Number	United States Application 1 PCT/CA2004/000899 and was Application Number , fil	as amended on (if
I hereby state including the	e that I have re e claims, as am	viewed and underst ended by any amer	tand the contents of the above adment referred to above.	identified specification,
in accordance in-part appli	ce with Title 37 cations, materi	', Code of Federal I al information which	n which is known to me to be a Regulations, Section 1.56 inclu ch became available between t mational filing date of the cont	iding for continuation- he filing date of the
365(b) of an 365(a) of an United State patent or inv	y foreign appli y PCT internates of America, lead of the properties of the propertie	cation(s) for patent ional application w listed below and ha at breeder's rights o	35, United States Code, Section or inventor's or plant breeder' which designated at least one converge also identified below any for the ertificate, or any PCT international priority is claimed:	s right certificate, or buntry other than the breign application for
Prior Forei Number PCT/CA04/		ountry	Day/Month/Year filed 06/17/04	Priority Claimed ⊠

I hereby claim the benefit under 35 United States Code, Section 119(e) of any United States provisional application(s) listed below.

bos-fs1\179565v01\99917.678264

Prior Provisional Application(s):

Application Number 60/480,656

Filing Date 06/23/03

I hereby claim the benefit under 35, United States Code, Section 120 of any United States application(s) or 365(c) of any PCT international application designating the United States, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT international application in the manner provided by the first paragraph of 35, United States Code, Section 112. I acknowledge the duty to disclose information which is material to patentability as defined in 37, Code of Federal Regulations, Section 1.56 which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

Prior U.S. Application(s):

Serial No.

Filing Date

Status: Patented, Pending, Abandoned

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

POWER OF ATTORNEY:

As a named inventor, I hereby appoint the registered practitioners of Greenberg Traurig, LLP, included in the Customer Number provided below, with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

CUSTOMER NUMBER 35893

Send correspondence to the address associated with Customer Number 35893

Attn.: Mark G. Lappin One International Place Boston, MA 02110

Direct Telephone Calls to: 617-310-60 0

Telephone 617-310-6001

D-FAX 617-310 6001

Full name of sole or first inventor: T. Russell SHIVAS	41
Inventor's signature: Russell & C	Date // /2 200
Residence: 717 Rhodes Avenue, Toronto, ON M4J 4X5, CANADA	
Citizenship: Canada	
Post Office Address: Same as above	